Keeping Statistics About the Assistance Provided

Starting in 2003, the IRS and FTB changed how statistics are calculated for the volunteer program.

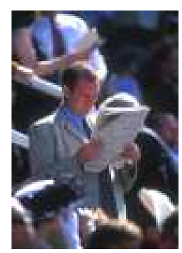
Statistics

Congress annually asks the IRS to provide the number of returns that were filed by VITA & TCE sites. For statistical purposes, the volunteers are asked to enter their ((****))site number (SIDN) in the Paid Preparer section of EVERY tax return. Both IRS and FTB will key this information and count each return processed using this data.

Paper Returns
The SIDN must be entered by hand in the Paid Preparer section of the returns. The IRS provides overprint forms with a bold "S" pre-printed in the Paid Preparer section. FTB does not provide special forms for VITA sites. Site coordinators are also reimbursed, by the IRS or AARP if they purchase a stamp and stamp pad with their SIDN.

Electronically Filed (efiled) Returns
E-file administrators will set-up computer defaults to ensure the SIDN automatically appears in the Paid Preparer's section of the tax return. Each site coordinator should ensure the default number has been entered on the computers and is correct.

Publicizing Sites



Publicizing Their Sites

The partner/site coordinator has the primary responsibility for publicizing VITA/TCE sites. Your primary responsibility is to encourage publicity. Make sure the partner/site coordinator is aware of the publicity materials in the partner/site coordinator kit, and provide additional posters on an as-needed basis.

FTB and IRS public affairs offices usually issue statewide news releases and radio and television public service announcements.

For more information, see the section on "Publicity".

Evaluating the Site and Service Provided

A handout in the partner/site coordinator kit outlines the responsibilities of the partner/site coordinator and encourages them to be actively involved in the daily operations of the volunteer site. As time permits, either you or your IRS counterpart should visit each of the sites and evaluate the level of service being provided. See "Program Evaluation" for more information on the site evaluation and the Site Visitation Checklist.

TRAINING

There are two types of training: training for the trainers and training for the volunteers. The kind of training these two groups get and who provides the training varies depending on who the partner/site coordinator is. And, in some cases, it varies based on the experience level of the volunteer.

Training

As the Volunteer Program Coordinator you are responsible for making sure each VITA and TCE class taught in your area has the appropriate training materials. The training materials are prepared by the Public Education Team. **They are ordered by you** in October and should be received in your office or at your training locations by mid-December.

Training for Trainers

The field offices provide most of the state trainers for the VITA/TCE program. However, in some areas, enrolled agents (EAs) will provide state training and AARP will provide some of its own trainers. All individuals who are going to train on state tax preparation must attend training for trainers.

VITA and TCE
Prior to giving a VITA or TCE class, FTB trainers should attend a "Training For Trainers" class presented by the Public Education Team. The training consists of an update on state and federal tax law changes, a review of training materials with an emphasis on problem areas identified the previous year, and training techniques. Trainers learn how to use training aids and the "Trainer's Guide" which provides the trainer with the information he or she needs to prepare for and give a quality training class on how to complete state income tax returns. Enrolled Agents receive their training at Instructor Workshops, which are coordinated by IRS and the Public Education Team.

If you have a trainer who is unable to attend the training class presented by the Public Education Team, work with your manager to set up a time when the trainer can receive training from you or someone in your office who attended the class.

AARP
AARP trainers receive their state training at AARP Instructor Workshops. After you attend the "Training For Trainers" class, you may be asked by the Public Education Team to provide state instruction at an AARP Instructor Workshop. At the workshop, you would train using the VITA/TCE volunteer reference manual and your Trainer's Guide. However, the statewide coordinator presents most of the training.

Once the AARP instructors are trained, they present the state portion of VITA/TCE training to volunteers within their organization.

Training for Volunteers

Training for volunteers varies depending upon the clientele to be served and on the experience of the volunteers. In general, there are two training classes, regular VITA/TCE and experienced VITA/TCE.

The training for the volunteers covers line-by-line instructions for the preparation of simple income tax returns, volunteer forms, and volunteer procedures. The IRS coordinator is responsible for the federal portion of the training, and the VPC is responsible for the state portion of the training.

Regular VITA/TCE Classes

The regular VITA/TCE class takes 40 hours. The IRS uses 32 hours, divided into four sessions to cover federal law and procedures and the state uses one eight-hour session for state law and procedures. The trainer should use his or her Trainer's Guide to train on the VITA/TCE volunteer reference manual. Some VITA classes and some of the AARP classes will be taught by volunteer instructors who have attended a Training For Trainers class. There is also an internet based federal training and after completion the volunteers must attend a one day TaxWise class. All volunteers will need a state tax law and state TaxWise training.

Experienced VITA/TCE Classes

If a partner/site coordinator has a significant number of experienced volunteers, an experienced VITA/TCE class can be scheduled. For these classes, the federal portion is either shortened or expanded to include more areas depending upon the request of the partner/site coordinator. The state portion of the training tends to be around four hours. In an abbreviated class, you would train on the volunteer procedures and volunteer forms, emphasize any law changes or changes to the state tax returns, cover areas that were a problem last filing season, give the final exam, and answer questions.

More Information

The Public Education Team is working on an internet based training program for state tax law, very similar to the IRS Link & Learn. All volunteers that use Link & Learn must attend a one day workshop. Work with your IRS coordinator to fit the state portion of the training in during the one day TaxWise training. The VPC is also responsible for teaching the state portion of the TaxWise program. If you have questions regarding training techniques or requirements contact the Statewide Volunteer Program Coordinator.

Training Materials

Training Materials

For all training classes, the VPC is responsible for providing the trainer with training materials. In October, you will order the following volunteer reference manuals, trainer's guides, and training tools from the Public Education Team.

* 2006 California Volunteer Manual
* 2006 Volunteer Trainer's Guide
* 2006 Transparencies

Your order should be based on last year's usage and any new plans you may have. You will receive the Trainer's Guide during training, and it has a complete list of materials you will need for each training class. Materials other than those listed above (such as markers to write on a white board), must be provided by your office.

By mid-December, you should receive the volunteer manuals, quick reference guides and transparencies. If you have not received them, contact the Public Education Team.

VITA and TCE Training Materials
For each training class, the partner/site coordinator indicates the number of volunteers to be trained. The trainer should allow one manual per volunteer plus a few extras. Once a class is confirmed, make arrangements with the partner/site coordinator to get the training materials to the class. Often the trainer will bring the training materials to the class. You may provide the Public Education Team with a list of addresses and have the materials direct shipped. Another option is to have the partner/site coordinator pick up the materials. You are responsible for getting the manuals to all classes whether or not you are the trainer.

AARP Training Materials
You are responsible for getting the manuals to the AARP classes even though AARP provides most of the trainers. In some cases the AARP trainers may make arrangements to pick up the manuals at your office or call the Public Education Team directly. Call them and confirm that they have ordered materials and, if not, place the order yourself after confirming the shipping address.

FTB trainers should have the volunteers fill out a training evaluation form during each class. The training evaluation form can be found in every VITA/TCE Volunteer Manual.

Training Evaluation

A training evaluation form should be completed by each volunteer at the end of each training class. The form is in the volunteer reference manual. Assign a class number to each of your classes. Have the instructor collect the completed training evaluations and turn them in to you. Forward all evaluations to the Public Education Team. This information is used by the Public Education Team to enhance the volunteer training program, the reference manuals and the Trainer's Guide. For more information, refer to "Program Evaluation."

PUBLICITY AND RECOGNITION

FTB and IRS publicize the VITA/TCE volunteer program by publishing a site list, issuing statewide press releases, and making public presentations. Partners/site coordinators have responsibility for local publicity. The FTB and IRS recognize the participation of the volunteers and partners/site coordinators through joint certificates of appreciation, recognition events and, in some instances, special "gifts".

Site List

The FTB and IRS information centers, state and locally funded information and referral centers, use the site list to refer individuals to the volunteer sites. The site list is distributed to legislative and congressional offices, social security offices and other referral organizations. This list is compiled by the Public Education Team from data included on the Site Information form. It is updated and distributed every three weeks from mid-January to the first of April.

Statewide Press Releases

The FTB and IRS public affairs offices may issue statewide news releases and radio and television public service announcements. This is in addition to any publicity by the partners/site coordinators.

Partner/site Coordinator's Publicity

Partners/site coordinators are responsible for publicizing their program locally. Each partner/site coordinator should receive a partner/site coordinator kit that contains posters, information on how to prepare press releases and public service announcements. The partners/site coordinators are encouraged to write news releases and display the posters. You can assist the partners/site coordinators by sharing the statewide press releases issued by our public affairs office and providing them with additional posters.

Recognition Certificates

FTB/IRS recognition certificates are given to both the volunteers and partners/site coordinators. The Public Education Team prints the certificates and sends them to the IRS Coordinator for imprinting the names of the volunteers and partners/site coordinators.

VITA and TCE Certificates

The certificates are either handed out in person (with the VPC) at a joint FTB/IRS recognition event, or mailed at the end of the filing season along with a "thank you" letter printed on VITA letterhead.

AARP Certificates

Generally, AARP provides its own recognition certificates. However, the IRS/FTB certificates may be presented to these volunteers if requested by AARP.

Recognition Events

You may be asked to present the certificates at a recognition event planned by the partner/site coordinator. Or you and your IRS Coordinator may want to plan a recognition event to honor a dedicated group of partners/site coordinators and volunteers.

Recognition

If you are going to co-partner/site coordinate a recognition event with the IRS, you should by early March begin to work with the IRS and decide who will take responsibility for: inviting the participants, arranging any speakers (such as your district office manager) choosing a location (also set-up, clean-up), planning decorations, providing refreshments and cake, filling out the certificates prior to the event, and awarding the certificates.

If the partner/site coordinator is unable to provide refreshments for the recognition event, check with the Public Education Team to see if funds are available for coffee and cake. If you have provided the Public Education Team with partner/site coordinator and volunteer information sheets, the Public Education Team may be able to provide you with mailing labels and/or invitations for the volunteers and/or partners/site coordinators.

Most recognition events are held in May.

FTB prints VITA/TCE certificates. Your IRS coordinator will distribute the certificates to each VITA/TCE volunteer.

Recognition Item

If you are planning a recognition event, check with the Public Education Team to see if a "recognition item" is available. In the past, FTB has been able to provide pens, pins, notepads, or address books. Because of their cost, these items are generally only provided where there is a formal recognition event for the volunteers. In addition, under certain circumstances, FTB has provided trophies or plaques to recognize specific volunteers and/or partners/site coordinators.

PROGRAM EVALUATION

We evaluate the VITA/TCE program by:

* Having the volunteers evaluate our training classes.
* Visiting and assessing the service provided at the volunteer sites.
* Quality reviewing volunteer prepared returns.
* Collecting statistics on the number of volunteer prepared returns.
* Holding evaluation meetings with you, the IRS and AARP.
* Encouraging partners/site coordinators to evaluate and monitor the work of the volunteers.

Training Evaluation

Each volunteer should complete a training evaluation form. The form is in the volunteer reference manual. During training collect the completed training evaluations and forward them to the Public Education Team. Input from the volunteers is used to improve the training programs, reference manuals and trainer's guides. If you do not teach a class, be sure to instruct whoever is doing the training to collect and turn in the evaluations to you.

Site Visitation

The primary method of evaluating the service provided by the volunteers is site visitation by the VPC or the IRS coordinator.

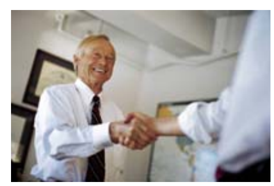
Begin to plan your site visits by February 1. Use the site list and your calendar to plan the dates and times of your visits. Because of the time involved in visiting each site usually neither you nor the IRS coordinator can visit all the sites. Therefore, you should coordinate with your IRS coordinator and decide which sites you will visit and which sites he/she will visit.

It is a good idea to contact the partner/site coordinator to see if they would like to join you on your site visiting. As a courtesy, call before each site visit to confirm that the site will be open and that it is a convenient time to visit.

While at a site, review the volunteer's work, confirm time and dates of service, ask volunteers if they are having any problems, check their forms supply, and be sure the volunteer or site is not accepting payment for the preparation of income tax forms. You may want to carry an extra supply of forms and posters with you.

After the site visit, complete the Site Visitation Checklist and send the form to the Public Education Team. (Refer to the Site Visitation Checklist in this section.) If you run into any problems, try to resolve them while you are at the site. If the situation is such that you are unsure how to handle it, call the Public Education Team. We are always here to help.

Site Visits



It is a good idea to visit your sites during the tax season. You should contact your IRS coordinator to see if he/she would like to site visit with you.

Quality Review

QUALITY

During training, the instructor should leave two of your self-addressed stamped envelopes for each volunteer. The volunteer gives the envelopes to the first two "refund only" clients so that their returns can be mailed to you. You will review these returns for errors.

If you find that a volunteer has made an error on a return, there are several ways that you can get back to the volunteer and inform him or her of the error. One way is to call the volunteer directly (this is recommended if the volunteer has made the same error on several returns). Another way is to compile a list of "the most common errors" and mail it to the partner/site coordinator or the volunteer.

You may also want to note the errors that a particular volunteer is making and discuss it with him or her when you are site visiting. It may be that the volunteer needs further training on a particular item or procedure. **When offering feedback, always maintain a positive attitude. You don't want to scold or embarrass the volunteer.**

If you identify a common error among the returns you quality review, please call or email the Public Education Team with the information. This will help us to review the training materials.

DO NOT CORRECT ERRORS. DO NOT SEND THE RETURN BACK TO THE VOLUNTEER OR BACK TO THE TAXPAYER. Once a taxpayer signs a return, you cannot make any changes to the return. And once a taxpayer files the return, you cannot send it back to him or her.

After you quality review a return, send it to the Receiving Section. Using the FTB Messenger Route Slip, send the forms to Receiving Section, mail stop A-8.

Evaluating the program

Evaluation Meetings

At the end of the filing season, evaluation meetings are held to go over the quality of service provided and to make recommendations for next year. You and your backup will be attending a meeting coordinated by the Public Education Team.

You should check with the IRS Coordinator and the AARP District Coordinator and arrange to attend their evaluation meetings.

You will be asked to attend evaluation meetings at the end of the filing season.

Partner/site coordinators Evaluate and Monitor the Work of the Volunteers

A handout in the partner/site coordinator kit encourages partners/site coordinators to be actively involved in the daily operations of their volunteer sites. In response, partners/site coordinators frequently assign experienced volunteers to work with new volunteers. (If a volunteer consistently has problems, encourage the partner/site coordinator to find him or her another useful duty.)

RECORD KEEPING AND REPORTS

Record Keeping

The Public Education Team records services provided by the volunteers, the partners/site coordinators, and the sites. We use the records to compile a variety of reports for publicity and evaluation purposes.

In addition, it is important that we maintain records on the amount of time and resources FTB expends on the VITA/TCE Program. Therefore, VPCs are asked to turn in annual training reports on the resources used and training classes provided.

We use the information from the Volunteer Information Sheets to send letters and certificates to the volunteers. Each FTB trainer should have the volunteers complete this form during each training class. The forms can be found in every VITA/TCE Volunteer Manual.

Volunteer Information

The Public Education Team maintains a list of VITA and TCE volunteers. Each year we use this information to recruit volunteers. In addition, it is available to produce mailing labels and recognition certificates if necessary.

VITA and TCE

All volunteers will complete a volunteer information form during their training class. The form is in the training manual.

The trainer will collect the forms at each class and give them to you. You should check and see that each volunteer has completed the form correctly, including his or her site number. Send the completed forms to the Public Education Team.

AARP

The AARP District Coordinators have agreed to provide FTB with a list of volunteers, so there is no need to have the AARP volunteers complete a volunteer information form. When the Public Education Team receives the list from AARP, you will receive a copy.

Partner/site coordinator Information

You are responsible for updating partner/site coordinator information for each existing partner/site coordinator and collecting partner/site coordinator information for new partner/site coordinators (see "Recruiting Partner/site coordinators and Volunteers" and "Partner/site coordinator and Site Coordination"). You will make corrections to existing partner/site coordinators by updating the partner/site coordinator list that the Public Education Team will mail to you in September.

Site Information - Site List

The Public Education Team provides information about the location and time of all volunteer sites to FTB and IRS toll-free telephone centers and to over 900 information and referral centers. This information is printed every three weeks, or is available daily on the Internet at:

- **www.ftb.ca.gov.**

VITA, TCE and AARP
The partner/site coordinator should send the completed site information form to you. **You need to follow-up with partner/site coordinators who do not turn in timely information.** You also are responsible for working with the partner/site coordinator to make sure the Public Education Team receives information about new sites and changes to existing sites.

Critical Dates
After you verify that the information is complete and correct to the best of your knowledge, forward the site information form to the Public Education Team. It is critical that the information be received by the Public Education Team on a site information sheet and in a timely manner. The site information is published not only via the site list, but this information is also available by Internet. The Internet site is updated weekly.

Your cut off dates for sending the Public Education Team changes, additions or deletions to the site list mailing are:

The site list dates are very important to consider when sending in site information forms (FTB4595PIT).

SITE LIST DATES

Cut off Date	Distribution Date
January 4	January 8
January 25	January 29
February 12	February 16
March 5	March 9
March 26	March 30

Error, Change, Addition or Deletion to the Site List
As soon as the Website is active, verify that the information entered by the Public Education Team is accurate. Review the updated lists carefully and let the Public Education Team know immediately if there is an error.
In addition, when you receive information that a site has changed its service hours, days or location, you will need to inform the Public Education Team. If there is plenty of time prior to the cut-off date, make the correction directly on your copy of the most current site list and send a photocopy of the list to the Public Education Team. When you receive an updated list, check to see that the corrections have been made, or check the Website.

If you have last minute changes prior to the cut-off date, you should fax, email, or call the Public Education Team to report the changes.

Training Report

For evaluation purposes, the Public Education Team needs the number of classes taught by each field office and the costs associated with these classes. By March 11, please turn in your VITA and TCE Training Report to the Public Education Team.

On the next page is a form (or format) you should follow. The easiest way to prepare this report is to make a copy of the format and complete one for each class. Then, you can either provide the Public Education Team with the individual reports or a summary report.

To the back of this report (or reports), attach the training evaluations for the classes taught by your field office -- if you have not already turned them in.

Training Report

The training report on page 36 will be used to gather statistics for the filing season. Please complete one form for the entire training season. If you need help completing this form, contact the Public Education Team.

2006/07 TRAINING REPORT

Complete this report at the end of your training classes and forward to the Public Education Team/Mail Stop F283.

Field Office ____

VPC ____

BUDGET INFORMATION | **TRAINER(S)**

	VPC	Public Service	Other
Number of Trainers	________	________	________
Class Preparation Time	________	________	________
Overtime Hours (if any)	________	_______	________
Time out of office for class including travel time	________	________	________
Total Travel Expense	________	________	________
VITA, TCE Classes Given	________	________	________
AARP Classes Given	________	________	________
Total Number of Volunteers Trained	________	________	________

Comments or suggestions on the volunteer manual

____
____
____
____
____

Comments or suggestions on the Trainer's Guide

____
____
____
____

SUPPORT FOR VOLUNTEER/VPC

Below is a brief description of where the volunteers and the VPCs get support and materials. For additional information about who to call, see "Organization and Contacts."

Technical Assistance for the Volunteers

The volunteer manual provides ongoing technical assistance for the volunteers. It includes instructions on completing state tax returns and volunteer procedures and responsibilities.

In addition, both the FTB and IRS have volunteer hotlines, toll-free information center telephone numbers and FTB's Fast Answers about State Taxes (F.A.S.T.).

The volunteers and partners/site coordinators may also call you to get answers to questions on volunteer procedures and forms preparation.

Forms for Sites

Partners/site coordinators are responsible for ordering the state and federal tax forms for their sites. They are encouraged to order forms up to three weeks prior to the date they are needed.

VITA, TCE and AARP partners/site coordinators order federal forms from the IRS using form 2333V and state forms from the Public Education Team using form 2333V-CA. Partners/site coordinators should be encouraged to order early. See "Partner/site coordinator and Site Coordination" for additional information about ordering forms.

Training Materials and Supplies

Training materials and supplies such as volunteer reference manuals, trainer's guides, and transparencies are provided by the Public Education Team. You will be asked to send your training materials order in a word document in October. You should complete and return the form to the Public Education Team by October 30th to ensure adequate time to print and distribute the materials. See "Training for Trainers and Volunteers" for a list of available training materials.

Minor Equipment

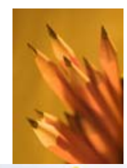
Minor equipment requests (such as luggage carts, overhead projectors, or screens) should be ordered through your field office.

Travel Expenses

Check with your manager for current travel expense procedures.

Assistance For Volunteers

The volunteer hotline answered more than 4,484 calls from volunteers during last filing season.



Check with your office to see if you can provide pencils, highlighters, post-it note pads or post-it flags.

FORMS INDEX

This section provides a brief description of the volunteer program forms and instructions for use.

Service Site Visitation Checklist (FTB 6547)

Used when site visiting. Complete a form for each site visited and send it to the Public Education Team. (See section titled Program Evaluation.)

Site Information (FTB 4595PIT)

Used to compile the site list. The partner/site coordinator completes this two page carbonless form and returns a copy to you and a copy to the IRS. Verify that the information is complete and forward the form to the Public Education Team. (See section titled Record Keeping and Reports.)

Partner/site coordinator Information (FTB 7884PIT)

Used to compile the partner/site coordinator list, which is used to generate reports, produce mailing labels and issue certificates of recognition. This form is completed by new partners/site coordinators or existing partners/site coordinators who need to make address changes. If the partner sends the form to you forward to the Public Education Team. (See section titled Record Keeping and Reports.)

State Forms for Military VITA Sites (FTB 2334)

Used to order forms for the military sites. To be completed by each partner/site coordinator and mailed to the IRS Taxpayer Education Coordinator. (See section titled Military.)

State Forms for VITA/TCE Sites (FTB 2333V-CA)

Used to order the most common state tax forms for VITA/TCE. To be filled out by each partner/site coordinator and sent to the Public Education Team. (See section titled Partner/site coordinator and Site Coordination.)

Training Evaluation (FTB 7699PIT)

Used to input information from the volunteer to improve the training programs, reference manual and trainer's guides. To be filled out by each volunteer after completing the VITA/TCE training and forwarded to the Public Education Team. The form is located in the volunteer reference manual. (See section titled Program Evaluation.)

Request for Trainers and Training Material
(FTB 7651PIT)

Used to schedule state and federal trainers and to determine the number of manuals needed for each class. To be filled out by the partner/site coordinator and forwarded to the IRS Coordinator and you. The IRS Coordinator will work with you to coordinate the class dates and times. (See section titled Partner/site coordinator and Site Coordination.)

Volunteer Information
(FTB 7885PIT)

Used to recruit volunteers, produce mailing labels and certificates of recognition. Volunteers complete the form during their training and the trainer collects it and gives it to you. You should check the form to make sure the volunteer includes his/her site number. Send the completed forms to the Public Education Team. (See section titled Record Keeping and Reports.)